

RECORDATION NO. 15298-D FILED

DEC 20 '07 -10 30 AM

SURFACE TRANSPORTATION BOARD

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OF COUNSEL  
URBAN A LESTER

December 20, 2007

Mr. Vernon A. Williams  
Secretary  
Surface Transportation Board  
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Release, dated as of December 18, 2007, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document is a complete release and relates to the documents previously filed with the Commission under Recordation Number 15298.

The name and address of the party to the enclosed document are:

Lender/ Secured Party:	Mellon Bank, N.A. One Mellon Center, Room 4500 500 Grant Street Pittsburgh, PA 15258-0001
Lessor:	Whirlpool Financial Corporation 553 Benson Road Benton Harbor, MI 49022

Mr. Vernon A. Williams  
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A description of the railroad equipment covered by the enclosed document is:

1 locomotive serial number 866139-1 and 150 railcars DOWX 20200 - DOWX 20349.

A short summary of the document to appear in the index is:

Release.

Also enclosed is a check in the amount of \$35.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Alvord', followed by a horizontal flourish.

Robert W. Alvord

RWA/sem  
Enclosures

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**RELEASE**

**SURFACE TRANSPORTATION BOARD**

This Release, dated as of December 18, 2007, is made by Mellon Bank, N.A., as Lender and Secured Party.

1. Reference is made to the equipment listed on Exhibit A attached hereto (the "Equipment") which is subject to the Loan and Security Agreement, dated as of August 20, 1987, between Whirlpool Acceptance Corporation (now known as Whirlpool Financial Corporation) and Mellon Bank, N.A. (hereinafter the "Agreement"), which was duly filed in accordance with 49 U.S.C. 11303 with the Interstate Commerce Commission (now the Surface Transportation Board) under Recordation Number 15298-B.

2. Mellon, N.A., as Lender and Secured Party, hereby (a) acknowledges that the Loans (as defined in the Agreement) to the Lessor have been paid in full (b) releases any and all liens, claims and other encumbrances on the Equipment as granted pursuant to said Agreement and the above-referenced filing with the Interstate Commerce Commission and/or the United States Surface Transportation Board and (c) does hereby authorize the filing and recording of this Release with the United States Surface Transportation Board in order to give effect to the foregoing.

3. The release supercedes the release dated December 6, 2007 previously executed by Mellon Bank, N.A. with respect to the Equipment.

IN WITNESS WHEREOF, Mellon Bank, N.A., has caused this Release to be duly executed by its authorized officer as of the day and year first written above.

By: Susan M. Whitwood  
Title: Senior Vice President

STATE OF Pennsylvania )  
 ) SS:  
COUNTY OF Allegheny )

On this, the 19th day of December, 2007, before me personally appeared Susan M. Whitwood, to me personally known, who, being duly sworn, says that (s)he is a Sr. Vice Pres. of Mellon Bank, N.A., that said instrument was signed on Dec 19, 2007 on behalf of said corporation by authority of its Board of Directors, and (s)he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.

Sandie Hnatow  
Notary Public

My Commission Expires:

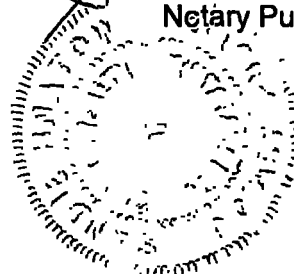
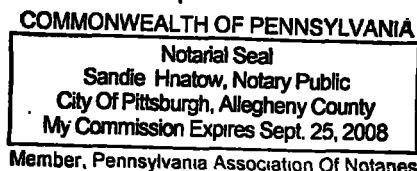


EXHIBIT A

<u>Quantity</u>	<u>AAR NO.</u>	<u>Serial Number</u>	<u>Description</u>
1	D312	866139-1	1500HP Model MP15T Locomotive
150	C214	DOWX 20200 through DOWX 20349	ACF Model 5800LT Center Flow Covered Hopper Cars